

**Attachment 12C: Responsible Accounting Sites for FY 2005 AFS Preparation**

	<b>Entity</b>	<b>DFAS-CL</b>	<b>DFAS-CO</b>	<b>DFAS-DE</b>	<b>DFAS-KC</b>	<b>DFAS-IN (ARMY)</b>	<b>DFAS-IN (ODO)</b>	<b>DFAS-IN Agency Wide</b>	<b>USACE</b>
	<b><u>Office of Management and Budgets (OMB) Level Reporting Entities (Bolded)</u></b>								
1	<b>Army General Fund</b>					X			
2	<b>Army Working Capital Fund</b>					X			
3	<b>Air Force General Fund</b>			X					
4	<b>Air Force Working Capital Fund</b>			X					
5	<b>Navy General Fund</b>								
	- Navy	X							
	- Marine Corps				X				
6	<b>Navy Working Capital Fund</b>								
	- Navy	X							
	- Marine Corps				X				
7	<b>United States Army Corps of Engineers (Civil Works)</b>								X
8	<b>Military Retirement Fund</b>			X					
9	<b>DoD Medicare-Eligible Retiree Health Care Fund</b>			X					
10	<b>DoD Agency-wide</b>							X	
	Includes Above Entities Plus the Following:								
	Other Defense Organizations General Funds						X		
	- National Defense Stockpile Transaction Fund		X						
	- Department of Defense Education Benefits Fund			X*					
	- Voluntary Separation Incentive Trust Fund			X*					
	- Defense Cooperation Account			X*					
	- Reserve Mobilization Income Insurance Fund			X*					
	- National Security Education Trust Fund			X*					
	- Host Nation Support for U.S. Relocation Activities, Defense			X*					
	- Defense Contract Audit Agency		X						
	- Defense Finance and Accounting Service		X						
	- Defense Security Service			X					

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	- Defense Commissary Agency		X						
	- Defense Contract Management Activity		X						
	- DoD Human Resources Activity		X						
	- Defense Security Cooperation Agency (DFAS-Indianapolis, except AT97 AM6, which is done by DFAS-Denver)			X			X		
	- Defense Technical Information Center		X						
	Other Defense Organizations Working Capital Fund:		X						
	- Defense Logistics Agency		X						
	- Defense Finance and Accounting Service		X						
	- Defense Commissary Agency		X						
	- Defense Information Systems Agency	X							
	- United States Transportation Command			X					
	- Defense Security Service			X					
	- Defense Technical Information Services		X						
	- Joint Logistics System Center			X					
	- Management Systems Support Office		X						
	- Headquarters Account, Comptroller						X		
	- Component Level Adjustments						X		
	- Corporate Information Management		X						
	<b><u>Internal Defense Agency Standalone AFS</u></b>								
1	Defense Logistics Agency								
	Working Capital Fund		X						
	General Funds		X						
2	Defense Finance and Accounting Service Working Capital Fund		X						
3	Defense Information Systems Agency								
	Working Capital Fund	X							
	General Funds						X		
4	Defense Commissary Agency								
	Working Capital Fund		X						
	General Funds		X						
	Consolidating Statements		X						

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5	Defense Security Service								
	Working Capital Fund			X					
	General Funds			X					
	Consolidating Statements			X					
6	Defense Contract Audit Agency		X						
7	Missile Defense Agency						X		
8	Defense Advanced Research Projects Agency						X		
9	Defense Threat Reduction Agency						X		
10	Chemical Biological Defense Program						X		
	<b><u>Other Standalone AFS</u></b>								
1	Marine Corps								
	- Working Capital Fund				X				
	- General Funds				X				
	- Consolidating Statements				X				
	* NOTE: Will be worked jointly by Denver and Arlington during 3rd quarter, FY 2005								